

excess of fifty cents (50c); and a tax of ten cents (10c) when the price charged to such other persons is in excess of fifty cents (50c) but not in excess of one dollar (\$1.00); and a tax of fifteen cents (15c) when the price charged to such other person is in excess of one dollar (\$1.00). Provided, however, that no tax shall be collected in the case of school children or orphans who are admitted free to a place of amusement, in connection with any picnic or group entertainment held under school, orphanage or church auspices.

Every person, firm or corporation operating any place of amusement or entertainment as aforesaid shall pay the taxes herein imposed to the Comptroller on or before July 10, 1937, and on or before the tenth day of each month thereafter, under such rules and regulations in regard thereto as the Comptroller may prescribe. Any person, firm or corporation failing to pay the tax as aforesaid or to comply with said regulations, shall be guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine of five hundred dollars (\$500.00) or imprisonment for not more than sixty days, or both fine and imprisonment, in the discretion of the Court.

### **Motor Vehicle Titling Tax.**

1936 (Sp. Sess.), ch. 3. 1937, ch. 230. 1939, ch. 277, sec. 74.

**75.** In addition to the charges prescribed by Sections 204 and 207, of Article 56 of the Annotated Code of Maryland there is hereby levied and imposed an excise tax for the issuance of every original certificate of title for motor vehicles in this State, and the Commissioner of Motor Vehicles shall collect said tax upon the issuance of every such certificate of title of a motor vehicle which has not heretofore been titled in Maryland at the rate of two per centum of the fair market value of every motor vehicle for which an original certificate of title is applied for and issued. The Commissioner of Motor Vehicles shall require every applicant to supply such information as he may deem necessary as to the time of purchase, the purchase price and other information relative to the determination of the fair market value. The Commissioner of Motor Vehicles shall remit all sums collected under the provisions of this sub-title to the State Comptroller. Certificates of title for fire engines and other fire department emergency apparatus, including ambulances operated by or in connection with, any fire department, shall be exempt from the tax imposed by this section.

### **Ordinary Keeper.**

An. Code, 1924, sec. 85. 1912, sec. 72. 1904, sec. 72. 1888, sec. 67. 1858, ch. 414, sec. 5. 1862, ch. 119.

**76.** If any person or body politic shall propose to open or keep an ordinary, he shall apply to the clerk of the circuit court for the county in which said applicant may reside; or, if he reside in the city of Baltimore, to the clerk of the court of common pleas for a license therefor; under which license spirituous or fermented liquors or lager beer may be bartered or sold in quantities less than a pint.

While boundaries of a municipality bordering on navigable waters may be extended for purposes of jurisdiction by building wharves, etc., permanently filled in with earth, or by natural accretions, this is not true of floating pavilions or piers fastened to docks. Hence no license from Baltimore City is necessary for sale of liquor from such a pavilion or pier floating beyond jurisdiction of city, upon Patapsco River. *Treuth v. State*, 120 Md. 257.